

(d) for authorising the continued carrying on for the time being on behalf of the corporation of services and activities previously carried on behalf of the Bangalore City Municipality and the Municipal Commission, Civil Station, Bangalore; and

(e) so far as it appears necessary or expedient in connection with any of the matters aforesaid, for varying the powers or jurisdiction of any court or authority and empowering new courts or other authorities to exercise such jurisdiction as may be specified in such order.

SCHEDULE I.

ENACTMENTS REPEALED.

(See section 2).

<i>Year Number</i>	<i>Short title</i>	<i>Extent of repeal</i>
1897 ...	The Bangalore Municipal Law, 1897, as continued by the Retroceded Area (Application of Laws) Act, 1948 (LVII of 1948).	... The whole.
1947 XXXI	The Bangalore Municipal Law (Amendment) Act, 1947	... The whole.

SCHEDULE II.

RULES REGARDING PROCEEDINGS OF THE CORPORATION
AND COMMITTEES.

(See section 33).

The Corporation.

1. In these rules, 'member' means both a councillor and an alderman.

2. The corporation shall meet in the municipal office for the transaction of business at least once in every month upon such day and at such hour as it may arrange and also at other times as often as a meeting may be convened by the Mayor.

3. (1) No meeting shall be held unless at least six clear days before the day of the meeting.—

(h) notice of the day and hour when the meeting is to be held and of the business to be transacted thereat has been given to the members, and

(b) notice of the day and hour of the meeting has been given by advertisement in the local newspapers.

(2) In cases of urgency, the mayor may convene a meeting after giving to the members shorter notice than that specified in sub-rule (1). In such cases, notice of the day and hour of the meeting shall be published in such manner as the mayor may deem most expedient.

4. At an ordinary meeting held in each of the months of April, June, August, October, December and February, the mayor shall place before the corporation a statement of receipts and disbursements on account of the municipal fund from the close of the last preceding year up to the close of the month before that in which the meeting takes place.

5. (1) The Mayor shall call a special meeting on receiving a request in writing signed by not less than twelve members specifying the resolution which it is proposed to move.

(2) No special meeting shall be held unless at least four clear days' notice, specifying the purpose for which such meeting is to be held and the date and hour thereof, has been given by a separate communication addressed to each member and by advertisement in the local newspapers.

6. If the offices of mayor and deputy mayor are vacant the duties assigned to the Mayor by rules 2 to 5 shall be performed by the commissioner.

7. All meetings of the corporation shall be open to the public, provided that the mayor, deputy mayor or presiding member may direct that the public generally or any particular person shall withdraw.

8. All questions which may come before the corporation at any meeting shall be decided by a majority of the members present and voting at the meeting and in every case of equality of votes, the Mayor, Deputy Mayor or presiding member shall have and exercise a second or casting vote.

9. No business shall be transacted at any meeting unless there be present at least twenty members.

10. No resolution of the corporation shall be modified or cancelled within three months after the passing thereof except at a meeting specially convened in that behalf and by a resolution of the corporation supported by not less than thirty members.

11. (1) Minutes of the proceedings of the corporation shall be entered in a book to be called the minute-book, and shall be signed by the Mayor, Deputy Mayor or presiding member after each meeting.

(2) The minute book shall be open at the municipal office at all reasonable times to the inspection of any councillor without payment and to the inspection of any other person on payment of a fee of eight annas.

12. (1) The corporation may appoint from among its own number committees for the purpose of inquiring into and reporting on any matter which is reserved by this Act for the decision of the corporation.

(2) By a resolution supported by not less than thirty members the corporation may add to any committee so appointed persons who are not members, but who may possess special qualifications in regard to the matter to be inquired into: Provided that the number of persons so appointed shall not exceed one half of the number of members appointed to serve on the committee. All the provisions of this Act relating to the duties, powers, liabilities, disqualification and disabilities of members shall, save as regards the disqualification on the ground of residence or of being a Government servant, be applicable, as far as may be, to such persons.

(3) The proceedings of every such committee shall be recorded in writing and submitted to the corporation.

13. The commissioner may grant copies of the proceedings and records of the corporation and the standing committees on payment of such fees as the corporation may by general or special order determine. Copies shall be certified by the commissioner as provided in section 76 of the Indian Evidence Act, 1872; and copies so certified may be used to prove the records of the corporation in the same manner as they may, under sub-section (5) of section 78 of the said Act, be used to prove the proceedings of that body.

The Standing Committees.

14. Each standing committee shall meet at the municipal office at least once a month on such day and at such hour as the committee shall from time to time determine.

15. The chairman of a standing committee may, at any time, call a meeting of the committee and shall do so within forty-eight hours of the receipt of a requisition signed by the commissioner or by three members of the committee and stating the business to be transacted.

16. No business shall be transacted at any meeting of a standing committee unless there is a quorum of three.

17. All questions which may come before a standing committee at any meeting shall be decided by the majority of the members present and voting at the meeting and in every case of equality of votes, the chairman or presiding member shall have and exercise a second or casting vote.

18. (1) All minutes of the proceedings of each standing committee shall be entered in a book and shall be signed by the chairman or presiding member after each meeting.

(2) The minutes book shall be placed before the corporation at such times as it may appoint.

19. In any case in which two or more standing committees have passed conflicting decisions, and such conflict has not been adjusted or otherwise dealt with by a conference of such committees or a joint committee as provided in sub-section (1) to section 20, the commissioner shall submit a report to the Mayor who shall place the subject before a meeting of the corporation and pending the resolution of the corporation, the commissioner shall withhold all action in regard to the matter at issue.

20. Any member of a standing committee, other than the Mayor who fails to attend four consecutive meetings, shall cease to be a member of it, but may be re-elected by the corporation.

SCHEDULE III.

TAXATION RULES.

(See section 141).

PART I.

Provisions common to taxes in general.

1. (1) The commissioner shall prepare and keep assessment books in such form and in such parts and sections as he thinks fit, showing the persons and property liable to taxation under this Act.

(2) The assessment books and where detailed particulars relating to any assessment are kept in separate records, the portion thereof containing such particulars shall be open at all reasonable times and without charge to inspection by any person who pays any tax to the corporation or his authorised agent and such person or agent shall be entitled to take extracts free of charge from the said books and records.

(3) The account books of the corporation shall be open without charge to inspection by any person who pays any tax to the corporation or his authorised agent on a day or days in each month to be fixed by the corporation.

2. The commissioner shall, save as otherwise provided in this Act, determine the tax to which each property or person is liable :

Provided that in the case of taxes payable by the commissioner the original assessment shall be made by the Mayor.

3 (1) The commissioner shall give to every person making payment of a tax a receipt therefor signed by him or some person duly authorised by him in that behalf.

(2) Such receipt shall specify—

- (a) the date of the grant thereof ;
- (b) the name of the person to whom it is granted ;
- (c) the tax in respect of which payment has been made and in the case of property tax, also the property in respect of payment has been made ;
- (d) the period for which payment has been made ; and
- (e) the amount paid.

PART II.

Assessment of the Property Tax.

4. The commissioner shall enter in the assessment books the annual value of all lands and buildings and the tax payable thereon. Such books shall also record the following particulars with regard to each assessable item—

- (i) the serial number, description and name (if any) of the item ;
- (ii) the name of the division and of the street, if any, in which it is situated and any survey or other number which it bears ;
- (iii) the name of the owner ;
- (iv) the name of the occupier ;
- (v) the annual value or the extent as the case may be ; and
- (vi) the amount of the tax payable.

5. The assessment books shall be completely revised by the commissioner once in every five years.

6. An assessment once made shall continue in force until it is revised and until the revised assessment takes effect.

7. When assessment books have been prepared for the first time and whenever a general revision of such books has been completed the commissioner shall give public notice—

(a) specifying the time when and the place where the books may be inspected ; and

(b) stating that revision petitions will be considered if they reach the municipal office within thirty days from the date of such notice in the case of the Government, a railway administration or a company and fifteen days from the said date in other cases :

Provided that in every case where there is an enhancement in the assessment, the commissioner shall also cause intimation thereof to be given by a special notice to be served on the owner or occupier of the property concerned :

Provided further that in every case where a special notice is required to be served on the owner or occupier under the first proviso, the period of thirty days and fifteen days referred to in clause (b) shall be calculated from the date of service of such special notice.

8. The commissioner may, after giving notice to the parties concerned and hearing their objections, if any, amend the property tax assessment books at any time between one general revision and another by inserting therein or removing therefrom any property or by altering the valuation of any property or the amount of tax. Such amendment shall be deemed to have taken effect on the first day of the half-year in which it is made :

Provided that when the amendment is made in any half-year after the demand notice for that half-year has been issued, it shall have effect only from the succeeding half-year.

9. In every case in which between one general revision and another the commissioner assesses any property for the first time or increases the assessment on any property otherwise than in consequence of a general enhancement of the rate at which the property tax is leviable, the commissioner shall intimate by a special notice to the owner or occupier of such property that a petition for revising the assessment will be considered if it reaches the municipal office within thirty days from the date of service of such notice in the case of Government, a railway administration or a company and within fifteen days from the said date in other cases.

10. Any person may, at any time, not being less than thirty days before the end of a half-year, move the commissioner by revision petition to reduce the tax to which he is liable for the forthcoming half-year on the ground that the annual value of the property in respect of which the tax is imposed has decreased since the assessment of the property was last made or revised.

11. No petition under rule 7, 9 or 10 shall be disposed of unless the petitioner has been given a reasonable opportunity to appear either in person or by authorised agent and to represent his case.

12. Immediately after the disposal of a revision petition, the commissioner shall inform the petitioner or his authorised agent, in writing, of the orders passed thereon, shall direct him to pay the amount fixed on revision within fifteen days after the date of receipt of such intimation or if the amount is not already due, within fifteen days from the date on which it becomes due, and shall, if necessary, cause the assessment books to be corrected.

13. (1) A general revision shall be deemed to have taken effect on the first day of the half-year following that in which the notice under rule 7 is published or in a case where a special notice is required to be served on the owner or occupier of the property under the first proviso to that rule, on the first day of the half-year following that in which such special notice is served on the owner or occupier of the property.

(2) Any correction in the assessment books made by the commissioner under rule 12 or rule 26 shall be deemed to have effect on the first day of the half-year, to which the assessment which was sought to be revised or which was appealed against relates.

Explanation.—The levy of a new class of property tax or an enhancement in the rate at which any class of property tax is leviable is no amendment or revision within the meaning of this rule and shall have effect from the day fixed for the levy or enhancement.

14. The first payment of tax shall, save as provided in rule 12, be made within thirty days of the day specified in rule 13.

PART III.

Assessment for Profession Tax.

(See section 112).

15. Persons shall be assessed by the commissioner to the profession tax under the following classes on a scale to be determined by the Corporation from time to time :

Provided that such scale shall be subject to the maximum and minimum specified against each class and shall proceed proportionately either to the maximum or the minimum scale:—

		<i>Half-yearly</i>	
		<i>Maximum</i>	<i>Minimum</i>
		Rs. a.	Rs. a.
Class I.			
1. All persons holding any appointment upon a monthly salary of five thousand rupees or upwards.	}	500 0	350 0
2. All other persons (exercising any profession, art or calling or transacting business) or their agents or servants in their absence.			
Class II.			
1. All persons holding any appointment upon a monthly salary which amounts to three thousand or upwards but is less than five thousand rupees.	}	300 0	210 0
2. All other persons described in class I, but not assessed under class I.			
Class III.			
1. All persons holding any appointment upon a monthly salary which amounts to two thousand or upwards but is less than three thousand rupees.	}	200 0	140 0
2. All other persons described in class I, but not assessed under class I or II.			

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		<i>Half-yearly</i>	
		<i>Maximum</i>	<i>Minimum</i>
		<i>Rs. a.</i>	<i>Rs. a.</i>
Class IV.			
1.	All persons holding any appointment upon a monthly salary which amounts to one thousand or upwards but is less than two thousand rupees.	90 0	60 0
2.	All other persons described in class I, but not assessed under any of the previous classes.		
Class V.			
1.	All persons holding any appointment upon a monthly salary which amounts to seven hundred and fifty or upwards but is less than one thousand rupees.	45 0	30 0
2.	All other persons described in class I, but not assessed under any of the previous classes.		
Class VI.			
1.	All persons holding any appointment upon a monthly salary which amounts to five hundred or upwards but is less than seven hundred and fifty rupees.	30 0	20 0
2.	All other persons described in class I, but not assessed under any of the previous classes.		
Class VII.			
1.	All persons holding any appointment upon a monthly salary which amounts to two hundred or upwards but is less than five hundred rupees.	12 0	8 0
2.	All other persons described in class I, but not assessed under any of the previous classes.		
Class VIII.			
1.	All persons holding any appointment upon a monthly salary which amounts to one hundred or upwards but is less than two hundred rupees.	5 0	4 0
2.	All other persons described in class I, but not assessed under any of the previous classes.		
Class IX.			
	All hotel-keepers, lodging, boarding or eating or refreshment-house keepers and shop-keepers not assessed under any of the previous classes.	1 0	0 8

16. (1) The commissioner may classify all persons liable under rule 15, but not in receipt of a fixed salary or remuneration, on general considerations with reference to the nature and reputed value of their business, the size and rental of residential and business premises, the quantity of articles dealt with, the number of persons employed and the income-tax paid to Government. The commissioner shall not call for accounts of any assessee, but any person may produce his accounts to show that the net income derived by him (from the exercise of his profession, art, or calling or the transaction of his business) within the City falls below the lowest limit of salary entered at the head of the class in which the commissioner has placed him and the commissioner shall revise the assessment if satisfied that the person should be placed in a different class.

(2) The commissioner may exempt any person falling within the ninth class on the ground of his poverty.

PART IV.

Tax on Carriages and Animals.

(See section -118).

17. (1) The tax on carriages and animals shall be levied at rates not exceeding the following:—

<i>Tax on carriages and animals</i>	<i>Maximum half-yearly tax Rs.</i>
For every four-wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals ...	10
For every two-wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals. ...	5
For every bicycle or tricycle ...	2
For every other vehicle with springs or other appliances acting as springs not being a child's perambulator or go-cart. ...	3
For every elephant ...	12
For every camel ...	6
For every horse or mule not under 12 hands ...	6
For every horse or mule under 12 hands ...	2
For every bull, bullock, male buffalo, pig, goat, ass or dog ...	1

(2) If within the half-year a person replaces any carriage or animal by another carriage or animal falling under the same class in the table given in sub-rule (1), the said person, in case the replacement was due to the destruction of the carriage or the death of the animal and if he had possession, custody or control of the carriage or animal so replaced at the time of its destruction or death shall not be liable to more than one payment of tax and the amount of such payment shall be regulated by the aggregate number of days for which the

decision of the Taxation Appeals Committee or the adjudication by the District Court on the appeal, as the case may be, shall be final:

Provided that where any assessment or demand is not in accordance with the assessment books, nothing in this rule shall be deemed to prohibit a fresh assessment or demand of the tax being made in accordance therewith.

PART VI.

Collection of Taxes.

(See section 141.)

28. (1) Where any tax, not being a tax in respect of which a notice has to be served under section 114 or section 122 or a direction has to be given under rule 12, is due from any person the commissioner shall cause to be served upon or sent to such person a bill for the sum due before proceeding to enforce the provisions of rule 29.

(2) A notice under section 114 or section 122 and a bill under sub-rule (1) shall be signed by the commissioner and shall contain—

(a) a statement of the period and a description of the occupation, property or thing for which the tax is charged and other particulars of the demand, and

(b) notice of the liability which may be incurred in default of payment.

(3) Where a notice, bill or direction referred to in sub-rule (1) has not been served or given either in the half-year in which the tax became due or in the succeeding half-year, the tax for the half-year first mentioned in this sub-rule shall not be demanded.

29. (1) If the amount due on account of any tax is not paid within fifteen days from the service of the notice or bill or the giving of the direction, referred to in section 114 or section 122 or rule 12 or rule 28 and if the person from whom the tax is due has not shown cause to the satisfaction of the commissioner why it should not be paid, the commissioner may recover by distraint under his warrant and sale of the movable property of the defaulter or if the defaulter is the occupier of any building or land in respect of which a tax is due, by distress and sale of any movable property which may be found in or on such building or land, the amount due on account of the tax together with the warrant fee and distraint fee and with such further sums as will satisfy the probable charges that will be incurred in connection with the detention and sale of the property so distrained:

Provided always that movable property described in the proviso to sub-section (1) of section 60 of the Code of Civil Procedure, 1911, shall not be liable to distraint.

(2) If for any reason the distraint, or a sufficient distraint, of the defaulter's property is impracticable the commissioner may prosecute the defaulter before a magistrate.

(3) Nothing herein contained shall preclude the corporation from suing in a civil court for the recovery of any tax, duty or other amount due to it under this Act.

16. (1) The commissioner may classify all persons liable under rule 15, but not in receipt of a fixed salary or remuneration, on general considerations with reference to the nature and reputed value of their business, the size and rental of residential and business premises, the quantity of articles dealt with, the number of persons employed and the income-tax paid to Government. The commissioner shall not call for accounts of any assessee, but any person may produce his accounts to show that the net income derived by him (from the exercise of his profession, art, or calling or the transaction of his business) within the City falls below the lowest limit of salary entered at the head of the class in which the commissioner has placed him and the commissioner shall revise the assessment if satisfied that the person should be placed in a different class.

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For every bicycle or tricycle ...	2
For every other vehicle with springs or other appliances acting as springs not being a child's perambulator or go-cart. ...	3
For every elephant ...	12
For every camel ...	6
For every horse or mule not under 12 hands ...	6
For every horse or mule under 12 hands ...	2
For every bull, bullock, male buffalo, pig, goat, ass or dog ...	1

(2) If within the half-year a person replaces any carriage or animal by another carriage or animal falling under the same class in the table given in sub-rule (1), the said person, in case the replacement was due to the destruction of the carriage or the death of the animal and if he had possession, custody or control of the carriage or animal so replaced at the time of its destruction or death shall not be liable to more than one payment of tax and the amount of such payment shall be regulated by the aggregate number of days for which the

decision of the Taxation Appeals Committee or the adjudication by the District Court on the appeal, as the case may be, shall be final:

Provided that where any assessment or demand is not in accordance with the assessment books, nothing in this rule shall be deemed to prohibit a fresh assessment or demand of the tax being made in accordance therewith.

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(See section 141.)

28. (1) Where any tax, not being a tax in respect of which a notice has to be served under section 114 or section 122 or a direction has to be given under rule 12, is due from any person the commissioner shall cause to be served upon or sent to such person a bill for the sum due before proceeding to enforce the provisions of rule 29.

(2) A notice under section 114 or section 122 and a bill under sub-rule (1) shall be signed by the commissioner and shall contain—

- (a) a statement of the period and a description of the occupation, property or thing for which the tax is charged and other particulars of the demand, and
- (b) notice of the liability which may be incurred in default of payment.

(3) Where a notice, bill or direction referred to in sub-rule (1) has not been served or given either in the half-year in which the tax became due or in the succeeding half-year, the tax for the half-year first mentioned in this sub-rule shall not be demanded.

29. (1) If the amount due on account of any tax is not paid within fifteen days from the service of the notice or bill or the giving of the direction, referred to in section 114 or section 122 or rule 12 or rule 28 and if the person from whom the tax is due has not shown cause to the satisfaction of the commissioner why it should not be paid, the commissioner may recover by distraint under his warrant and sale of the movable property of the defaulter or if the defaulter is the occupier of any building or land in respect of which a tax is due, by distress and sale of any movable property which may be found in or on such building or land, the amount due on account of the tax together with the warrant fee and distraint fee and with such further sums as will satisfy the probable charges that will be incurred in connection with the detention and sale of the property so distrained:

Provided always that movable property described in the proviso to sub-section (1) of section 60 of the Code of Civil Procedure, 1911, shall not be liable to distraint.

(2) If for any reason the distraint, or a sufficient distraint, of the defaulter's property is impracticable the commissioner may prosecute the defaulter before a magistrate.

(3) Nothing herein contained shall preclude the corporation from suing in a civil court for the recovery of any tax, duty or other amount due to it under this Act.

30. Under a special order in writing of the commissioner any officer charged with the execution of a warrant of distress may, between sunrise and sunset, break open any outer or inner door or window of a building in order to make the distress, if he has reasonable ground for believing that such building contains property which is liable to seizure and if after notifying his authority and purpose, and duly demanding admittance, he cannot otherwise obtain admittance:

Provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given three hours' notice of his intention and has given such women an opportunity to withdraw.

31. The officer charged with the execution of a warrant, shall, before making a distraint, demand payment of the tax due and the warrant fee. If the tax and fee are paid no distraint shall be made but if the tax or fee is not paid, the officer shall—

(a) seize such movable property of the defaulter as he may think necessary;

(b) make an inventory of the property seized; and

(c) give to the person in possession of the property seized at the time of seizure a copy of the inventory and the notice of sale.

Provided that a period of seven days shall be allowed for paying the amounts due and redeeming the property seized.

32. The distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible equal to the value to the tax due by the defaulter, together with all expenses incidental to the warrant, distraint, detention and sale.

33. (1) If the amount due by the defaulter on account of the tax, the warrant fee and distraint fee and the expenses incidental to the detention of the property are not paid within the period of seven days mentioned in the notice given under rule 31 and if the distraint warrant is not suspended by the Commissioner, the property seized or a sufficient portion, thereof shall be sold by public auction under the orders of the commissioner who shall apply the proceeds of the sale to the payment of the amount due on account of the tax, the warrant fee and the distraint fee and the expenses incidental to the detention and sale of the property, and shall return to the person in whose possession the property was at the time of seizure any property or sum which may remain after the sale and the application of the proceeds thereof as aforesaid if application is made by such person within twelve months from the date of the sale. If no such application is made, the property or sum so remaining shall be forfeited to the corporation. If the proceeds of the sale are insufficient for the payment of the amount due on account of the tax, the warrant fee and distraint fee and the expenses incidental to the detention and sale of the property, the commissioner may again proceed under rules 29 and 30 in respect of the sum remaining unpaid.

(2) When the property seized is perishable or subject to speedy and natural decay or if the expense of keeping it will, together with the amount of tax due, exceed the value of the property, the commissioner may sell it at any time before the expiry of the said period of seven days unless the amount due is sooner paid.